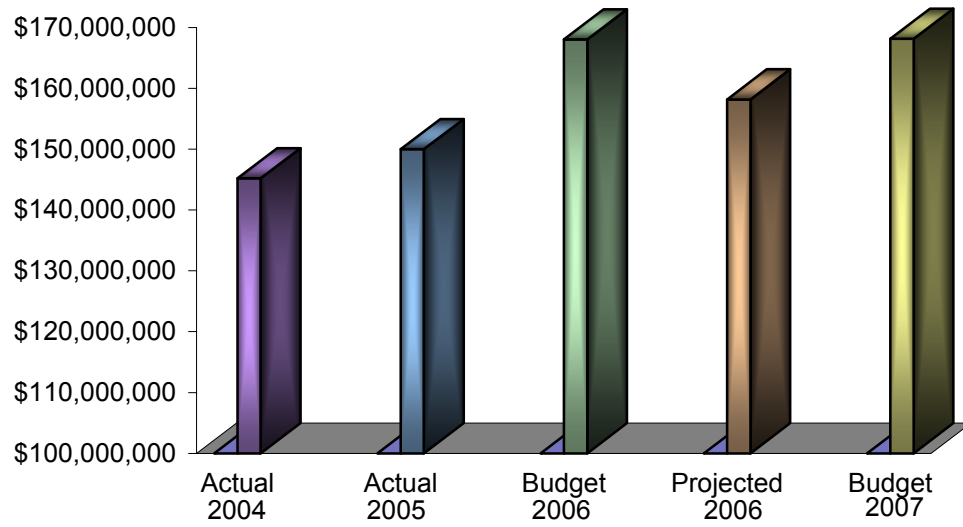


General Fund

The General Fund accounts for all financial resources applicable to the general operations of County government that are not properly accounted for in another fund. This fund is the only unrestricted fund of a government unit. The basis of budgeting is the modified accrual.

The major revenue of the General Fund includes: property taxes; other local taxes; licenses and permits; intergovernmental; charges for services; fines, forfeitures, and penalties; investment income and revenue from other agencies.

General Fund Expenditures



General Fund Budget Summary
Schedule of Revenue and Expenditures

	Actual 2004	Actual 2005	Amended Budget 2006	Projected 2006	Adopted Budget 2007
Revenues					
Taxes (Property & Bus.)	100,217,151	100,118,194	112,195,513	111,947,660	115,087,363
License and Permits	740,949	996,136	1,082,550	1,078,954	1,087,000
Intergovernmental	18,116,661	18,361,020	23,720,853	17,045,690	18,713,123
Charges for Services	10,748,768	11,129,723	13,182,473	12,332,925	12,485,207
Excess Fees	7,590,819	8,308,695	8,300,000	8,053,131	8,400,000
Fines forfeitures and penalties	1,089,887	1,318,594	1,177,801	1,456,186	1,367,801
Investment Earnings	597,919	1,013,334	1,030,500	1,115,050	1,454,429
Miscellaneous	2,835,558	2,618,793	3,564,826	3,645,989	4,063,524
Interfund Transfers	3,194,715	3,152,353	3,404,676	3,479,676	3,637,197
Total Revenues	145,132,427	147,016,842	167,659,192	160,155,261	166,295,644
Expenditures					
Constitutional Offices	12,093,724	12,380,261	19,257,422	17,707,755	20,414,558
Supported Agencies	17,109,905	16,172,387	10,835,758	10,836,078	11,078,557
Unassigned Departments	11,970,843	12,785,492	15,103,198	12,671,600	13,353,569
Finance	5,314,488	5,221,850	6,152,464	5,719,988	6,088,387
Public Works	12,949,765	13,054,389	14,379,566	13,904,056	15,372,631
Human Services	30,433,793	32,106,186	38,578,688	34,566,657	36,155,635
Health Services	14,663,746	14,612,007	17,642,207	16,672,616	18,660,179
Operating Transfers to other funds	40,666,133	43,660,975	46,085,133	46,085,133	47,010,621
Total Expenditures	145,202,397	149,993,547	168,034,436	158,163,883	168,134,137
Excess of Revenues Over (Under) Expenditures	(69,970)	(2,976,705)	(375,244)	1,991,378	(1,838,493)
Net Encumbrances (beginning less ending)	(915,482)	71,767	-	-	-
Beginning Fund Balance	53,604,698	52,619,246	49,714,308	49,714,308	51,705,686
Fund Balance at end of year	52,619,246	49,714,308	49,339,064	51,705,686	49,867,193

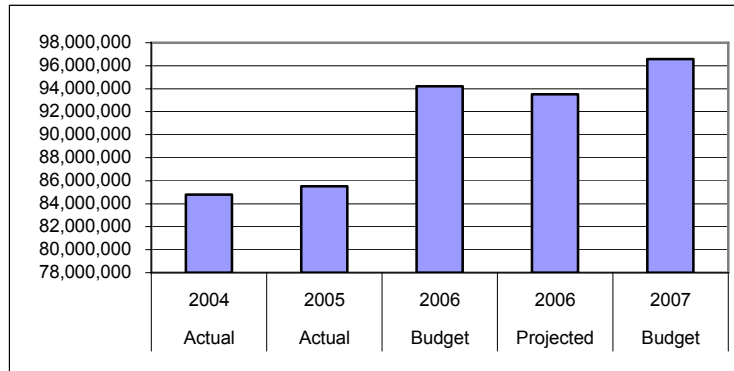
Schedule of Interfund Transfers from the General Fund

HAMILTON COUNTY, TENNESSEE

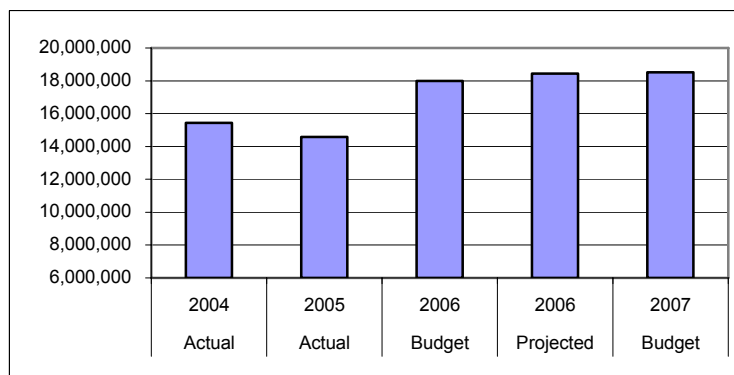
TRANSFER FROM PRIMARY GOVERNMENT	Actual 2004	Actual 2005	Amended Budget 2006	Projected 2006	Adopted Budget 2007
Capital Projects	\$ 122,649	\$ 27,828	\$ -	\$ -	\$ -
Debt Service	24,522,010	26,195,470	25,118,628	25,118,628	24,361,948
Juvenile Court Clerk	910,556	1,013,230	1,137,679	1,137,679	1,209,967
Sheriff	15,110,918	16,424,447	19,828,826	19,828,826	21,438,706
	<u>\$ 40,666,133</u>	<u>\$ 43,660,975</u>	<u>\$ 46,085,133</u>	<u>\$ 46,085,133</u>	<u>\$ 47,010,621</u>

Revenue Sources

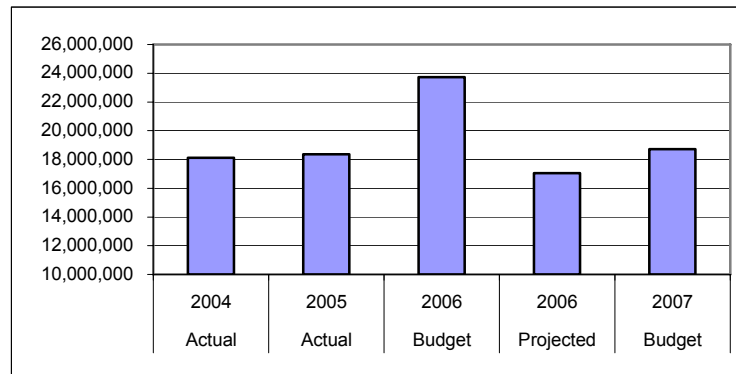
Property taxes: Includes that portion of the property tax allocated to the General Fund, which is \$1.3285 per \$100 of assessed valuation. In FY 2007, one cent of tax revenue is estimated to generate \$649,537, compared to \$631,994 in FY 2006. Payments in lieu of taxes from the utility companies in the County and from the Tennessee Valley Authority (TVA) are also in this category. The TVA payment is estimated to remain constant and the utilities' payments are expected to decrease moderately based on current year experience.



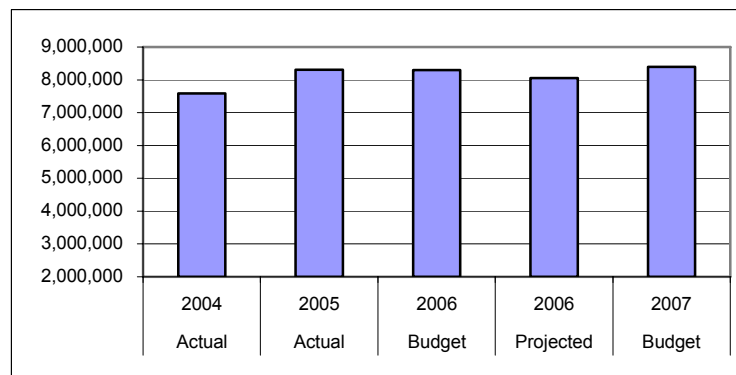
Other local taxes: The two main components are the local option sales tax and the gross receipts tax. General government is estimated to receive \$13.4 million in sales taxes with an estimated growth of 3.10% over FY 2006. General government's share is approximately 20% of a 2.25 percent local option sales tax generated from the unincorporated areas of Hamilton County, with the remainder going to schools. The gross receipts tax is estimated at \$3.7 million and is based on a class schedule, broken down by type or product sold.



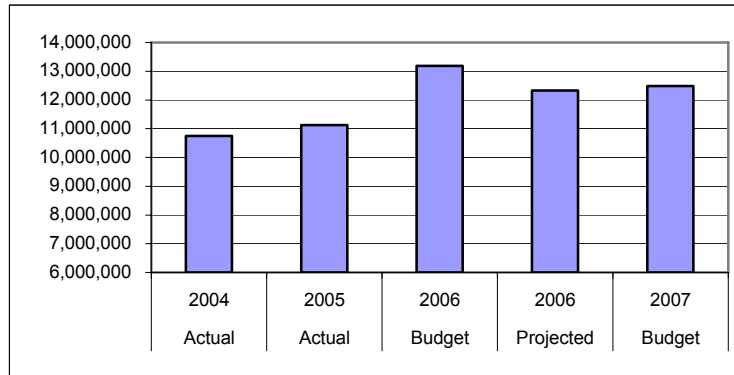
Intergovernmental revenue: Consists of \$14.5 million in revenue from the State of Tennessee for the Health Department and Highway Department (gasoline & motor fuel tax). This revenue category also includes \$2.6 million in Federal funds for boarding prisoners, social programs and miscellaneous revenue from local governments. Grant monies received from the State show a decrease this budget year due new grant appropriations included in the Amended Budget for 2006 that are not budgeted in 2007.



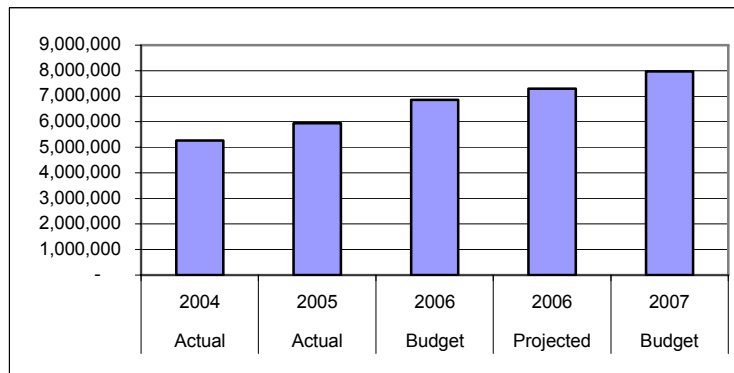
Excess fees: Includes excess fees from the Constitutional Offices in Hamilton County (Trustee, Register of Deeds, Clerk & Master, Criminal Court Clerk, County Clerk and Circuit Court Clerk). excess fees are the remainder of all fees collected less all office salaries and fringe benefits and a reserve for three months salary. These fees are expected to increase slightly over last year. Budgeted Excess Fee projections are provided by the individual Constitutional Offices.



Charges for current services: This category contains revenue for services provided to Hamilton County residents. The major areas include charges for Health Department services and ambulance service. Ambulance Fees are expected to decrease by .7 million, however current service fees are expected to increase slightly in the aggregate. The estimates used for FY 2007 are based on an analysis of actual revenue for FY 2005 and projected revenue for FY 2006.



Miscellaneous: This category includes income from investments of \$1.5 million, fines and costs of \$1.4 million, engineering services of \$1.6 million, \$1.1 million for licenses and permits, \$.8 million for cable TV franchise fees and \$1.4 million in other miscellaneous revenue. Investments are projected based on the weighted average of interest bearing funds at the most recent earnings rate.



Interfund Transfers: Included in this category are transfers from other funds, the largest of which is Hotel/Motel. The Hotel/Motel transfer for fiscal year 2007 is \$2,875,697.

